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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:	Liu, <i>et al.</i>	Docket No.:	TSM03-0649
Serial No.:	10/775,290	Art Unit:	2818
Filed:	January, 10, 2004	Examiner:	Calvin Lee
Title:	Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same		

Mail Stop Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

Applicants respectfully submit the following amendments and remarks in response to Examiner's Office Action mailed September 26, 2005 (the "Office Action"). They are believed to be a full and complete response to said Action.

TSM03-0649

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